



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

Release Number: **201215011**
Release Date: 4/13/2012
Date: January 18, 2012
UIL Code: 501.03-00
501.03-05
501.03-15
501.03-03

Contact Person:
Identification Number:
Contact Number:
Employer Identification Number:
Form Required To Be Filed:
Tax Years:
All Years

Dear

This is our final determination that you do not qualify for exemption from Federal income tax as an organization described in Internal Revenue Code section 501(c)(3). Recently, we sent you a letter in response to your application that proposed an adverse determination. The letter explained the facts, law and rationale, and gave you 30 days to file a protest. Since we did not receive a protest within the requisite 30 days, the proposed adverse determination is now final.

Since you do not qualify for exemption as an organization described in Code section 501(c)(3), donors may not deduct contributions to you under Code section 170. You must file Federal income tax returns on the form and for the years listed above within 30 days of this letter, unless you request an extension of time to file.

We will make this letter and our proposed adverse determination letter available for public inspection under Code section 6110, after deleting certain identifying information. Please read the enclosed Notice 437, *Notice of Intention to Disclose*, and review the two attached letters that show our proposed deletions. If you disagree with our proposed deletions, you should follow the instructions in Notice 437. If you agree with our deletions, you do not need to take any further action.

In accordance with Code section 6104(c), we will notify the appropriate State officials of our determination by sending them a copy of this final letter and the proposed adverse letter. You should contact your State officials if you have any questions about how this determination may affect your State responsibilities and requirements.

Letter 4038(CG) (11-2005)
Catalog Number 47632S

If you have any questions about this letter, please contact the person whose name and telephone number are shown in the heading of this letter. If you have any questions about your Federal income tax status and responsibilities, please contact IRS Customer Service at 1-800-829-1040 or the IRS Customer Service number for businesses, 1-800-829-4933. The IRS Customer Service number for people with hearing impairments is 1-800-829-4059.

Sincerely,

Lois Lerner
Director, Exempt Organizations

Enclosure
Notice 437
Redacted Proposed Adverse Determination Letter
Redacted Final Adverse Determination Letter



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

**DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224**

Date: November 29, 2011

Contact Person:

Identification Number:

Contact Number:

FAX Number:

Employer Identification Number:

Legend:

B = Individual
M = State
R = Company
W = Organization
X = Foreign City
Y = Foreign Country
Z = Foreign Organization
x = Date

UIL Numbers:

501.03-00
501.03-05
501.03-15
501.03-30

Dear

We have considered your application for recognition of exemption from federal income tax under Internal Revenue Code section 501(a). Based on the information provided, we have concluded that you do not qualify for exemption under Code section 501(c)(3). The basis for our conclusion is set forth below.

Issue

Do you fail to meet the operational test of IRC 501(c)(3)? Yes, for the reasons described below.

Facts

You were incorporated pursuant to the Non-Profit Corporation Law in the State of M on date x. Your articles indicate you were formed, in part, to create, form and establish a charitable organization to benefit needy families in foreign country Y; to promote, further and support selected charitable activities through grants, funding and financial assistance to various individuals, institutions and organizations dedicated to the aid and assistance of needy families in the foreign country of Y; to aid, encourage, stimulate, foster and promote charitable and benevolent activities through grants, bequests, gifts or otherwise to individuals, groups, institutions and organizations dedicated to the benefit of needy families in the foreign country Y.

Your bylaws state that you were formed to receive charitable contributions and distribute them to needy individuals and schools to further Jewish education. They also state a regular meeting will be held each January 1st and July 1st.

As a part of your application for recognition of exemption you submitted a narrative description of activities which stated you "would like to raise money from the directors and from their contacts to help a religious school in the foreign country Y, which is also called foreign organization Z, meet its budgetary needs." You further stated you "will only dispense funds to that one school in the foreign country of Y." You said you are "limited to raising funds for the school in the foreign county of Y." The school in the foreign country Y is located in the city of X. The money you raise is used to help the foreign organization cover the scholarships it gives out to those students who cannot afford all or part of the tuition necessary to balance the budget.

The narrative also indicates your directors frequent foreign county Y several times per year and will supervise the use of the funds raised to ensure they will actually be used exclusively for school purposes. You said at the present you do not have a written contract with foreign organization Z. You stated that you will require foreign organization Z to submit financial data on a monthly basis.

Your narrative continued by stating your directors have no relationship with foreign organization Z, other than the headmaster of foreign organization Z had asked you to undertake this project. You said your contributors are told the funds are going exclusively to foreign organization Z, but if the school is found to be lacking, the funds already collected will then be used for another school located in the foreign country of Y.

After we contacted you regarding your application for exemption, you submitted a letter stating you would like for us to "please disregard the old narrative." You then submitted a new narrative. The revised narrative stated there is an organization in the foreign country of Y that was formed 20 years ago for the purpose of reprinting and editing the central Jewish legal code. You stated foreign organization Z had handpicked a group of about fifteen rabbis, who are experts in Jewish law, to research old manuscripts of the

code in order to correct errors. You stated your primary purpose is to provide grants to these rabbis to enable them to do their work. You stated all of these activities take place in the foreign country Y and "the American branch of this organization was formed for the purpose of helping to raise funds for this worthy project that is revolutionizing the study and practice of Jewish law." We asked why the purposes changed. You said you have always been an organization that raises money to fund the research and publication of ancient Jewish legal texts and that the officers relied on their previous accountant to prepare the old narrative and application which erroneously described their activities.

We asked for copies of the minutes from each of your board meetings. You responded by saying "the American branch of the organization has only the fundraising function. All board meetings and operational decisions are made by the organization in the foreign country of Y." We asked nine questions seeking details of your grant making program. These questions included, in part; how you review and approve grant applications, how the foreign organization certifies funds will be used for charitable purposes, and if contributions to you by individuals are earmarked. We also asked for you to explain, in detail, how you have full control of the donated funds and full discretion over their use. You did not directly or specifically answer any of these questions. You responded to all of these inquiries by saying "the U.S. organization (you) only gives grants to the foreign organization or directly to the individuals who are doing the research for the organization located in the foreign country Y." You further stated all of the individuals that receive funds are located in foreign country Y.

Your initial Form 1023 was filed with our office in the last quarter of your second calendar year of existence. The financial data provided with your application showed proposed revenue for the first three years totaling less than \$

Upon our request, you submitted a list of donors to your organization. The list included over \$ in donations from a private foundation in your first year of existence. This was excluded from the financial data you submitted with your Form 1023 even though it had already been received by you the year before you submitted the application. When we asked why these substantial donations were excluded, you said these checks "were sent directly to the foreign country Y and did not go through the US bank account."

We then asked you to submit actual financial data. You provided data that showed you received almost \$ in your first three years.

You submitted a copy of the single Form 990 that you had filed. The Form 990 showed all of your expenditures went straight to foreign organization Z. Further, your Form 990 also included a statement that "the organization raises funds for an org. in foreign country Y that is researching and editing the Code of Jewish Law, as well as obtaining and publishing never before printed commentaries."

You submitted copies of your bank statements during the processing of your application for exemption. The bank statements showed payments made to a domestic, non-profit organization. We asked about these payments and you said "the chief editor came from the foreign country of Y to raise funds and the organization was short of funds to cover his expenses." You said "they borrowed money from domestic organization W and then reimbursed them." Per your bank statements, you reimbursed the domestic organization W, not the foreign organization Z.

Your bank statements included copies of four cancelled checks. These checks were all written on the same day and were also cashed in foreign country Y on the same day they were written. However, you said that your checkbook is kept in the United States. The four checks totaled almost \$ Each of the checks had the same six digit number that appears to have been stamped by the bank at the upper right hand corner. The checks were written to four separate individuals. They were each made payable to the first name "E" and surnames were not legible. However, the surnames did not appear to be the same.

Your bank statements also included many transfers to other accounts. We asked you to provide a detailed explanation regarding the nature of these transfers and whether or not you had other bank or investment accounts. You responded "these transfers are reimbursements for fundraising expenses." We asked for specific details regarding a large wire transfer you made, including the recipient's name and purpose. You responded "the wire was sent to the foreign country Y to cover the checks that were returned. The money was originally sent to the foreign country Y branch of the organization to fund operations."

The signatures included on your responses to requests for additional information were not legible. We asked who was signing the responses and you said it was individual B. You then said he was a volunteer officer and had been serving in that capacity since 2007. Individual A was not included in the listing of your board members, officers and directors on your initial Form 1023. You indicated he lives in the United States and he also writes all of the checks.

We asked how you ensure control is maintained over funds you send to the foreign country Y and for you to explain your procedures. You stated you "have online access to their accounts" and that you "periodically check and monitor the transactions to ensure that all monies sent are received and are properly distributed by the foreign organization Z." You also said the organization in the foreign country Y was formed over 15 years ago. You said they were raising money from US citizens without an official organization and without providing a tax exemption. They decided to open an American non-profit in the US and previous donations were entered into the books for record keeping purposes.

We requested a representative sample of your cancelled checks. In one particular month four checks were made payable to check cashing company R, located in the foreign country Y. A stamp was used rather than there being a handwritten name in the "Pay to the Order of" line of the checks. Also, the checks were all stamped (again, not handwritten) on the same date. The four checks totaled approximately \$. You said these checks were a repayment of a loan that the organization in the foreign country Y took out in order to cover operating expenses. You provided no further details or documentation regarding these transactions or the loan.

During another month, several large checks also cleared your account that were made payable to the foreign check cashing company R. We asked why you were writing checks to a check cashing company. You said when an American check is deposited into a bank in the foreign county Y, it takes about three weeks to clear and the exchange rate is not favorable. You said the bank also charges high foreign check fees. You said often times the money is needed immediately to fund the ongoing expenses of the organization. You purport that using a money exchange service allows you to get immediate funds at more favorable exchange rates with lower fees.

Law

Section 501(c)(3) of the Internal Revenue Code (Code) provides for the recognition of exemption of organizations that are organized and operated exclusively for charitable, religious or educational purposes, where no part of the net earnings inures to the benefit of any private shareholder or individual.

Section 1.501(c)(3)-1(a)(1) of the regulations states that, in order to be exempt as an organization described in section 501(c)(3) of the Code, an organization must be both organized and operated exclusively for one or more of the purposes specified in such section. If an organization fails to meet either the organizational test or the operational test, it is not exempt.

Section 1.501(c)(3)-1(c)(1) of the regulations provides that an organization will be regarded as operated exclusively for one or more exempt purposes only if it engages primarily in activities which accomplish one or more of such exempt purposes specified in section 501(c)(3) of the Code. An organization will not be so regarded if more than an insubstantial part of its activities in not in furtherance of an exempt purpose.

Section 1.501(c)(3)-1(d)(1)(ii) of the regulations provides that an organization is not organized or operated exclusively for any of the purposes specified in section 501(c)(3) of the Code unless it serves a public rather than a private interest.

Section 1.501(c)(3)-1(d)(2) of the regulations defines the term "charitable" as including the relief of the poor and distressed or of the underprivileged, and the promotion of social welfare by organizations designed to lessen neighborhood tensions, to eliminate

prejudice and discrimination, or to combat community deterioration. The term "charitable" also includes the lessening of the burdens of government.

Rev. Rul. 56-304, 1956-2 C.B. 306 states that an organization which otherwise meets the requirements for exemption from federal income tax are not precluded from making distributions of their funds to individuals, provided such distributions are made on a true charitable basis in furtherance of the purposes for which they are organized. However, organizations of this character which make such distributions should maintain adequate records and case histories to show the name and address of each recipient of aid; the amount distributed to each; the purpose for which the aid was given; the manner in which the recipient was selected and the relationship, if any, between the recipient and (1) members, officers, or trustees of the organization, (2) a grantor or substantial contributor to the organization or a member of the family of either, and (3) a corporation controlled by a grantor or substantial contributor, in order that any or all distributions made to individuals can be substantiated upon request by the Internal Revenue Service.

Rev. Rul. 63-252, 1963-2 C.B. 101, states that contributions to certain domestic charitable organizations are deductible if it can be shown that the gift is, in fact, to or for the use of the domestic organization, and that the domestic organization is not serving as an agent for, or channel for, a foreign charitable organization. In reaching this conclusion, the revenue ruling states that it seems clear that the requirements of section 170(c)(2)(A) of the Code would be nullified if contributions inevitably committed to go to a foreign organization were held to be deductible solely because, in the course of transmittal to the foreign organization, they came to rest momentarily in a qualifying domestic organization. In such cases, the domestic organization is only nominally the donee; the real donee is the ultimate foreign recipient. In each case, the question to be decided is whether the amounts paid to the domestic organization are deductible under section 170(a) of the Code:

(1) In pursuance of a plan to solicit funds in this country, a foreign organization caused a domestic organization to be formed. At the time of formation, it was proposed that the domestic organization would conduct a fund-raising campaign, pay the administrative expenses from the collected fund and remit any balance to the foreign organization.

(2) Certain persons in this country, desirous of furthering a foreign organization's work, formed a charitable organization within the United States. The charter of the domestic organization provides that it will receive contributions and send them, at convenient intervals, to the foreign organization.

(3) A foreign organization entered into an agreement with a domestic organization which provides that the domestic organization will conduct a fund-raising campaign on behalf of the foreign organization. The domestic organization has previously received a ruling that contributions to it are deductible under section 170 of the Code. In conducting the

campaign, the domestic organization represents to prospective contributors that the raised funds will go to the foreign organization.

(4) A domestic organization conducts a variety of charitable activities in a foreign country. Where its purposes can be furthered by granting funds to charitable groups organized in the foreign country, the domestic organization makes such grants for purposes which it has reviewed and approved. The grants are paid from its general funds and although the organization solicits from the public, no special fund is raised by a solicitation on behalf of particular foreign organizations.

(5) A domestic organization, which does charitable work in a foreign country, formed a subsidiary in that country to facilitate its operations there. The foreign organization was formed for purposes of administrative convenience and the domestic organization controls every facet of its operations. In the past the domestic organization solicited contributions for the specific purpose of carrying out its charitable activities in the foreign country and it will continue to do so in the future. However, following the formation of the foreign subsidiary, the domestic organization will transmit funds it receives for its foreign charitable activities directly to that organization.

Rev. Rul. 66-79, 1966-1 C.B. 48, amplifies Rev. Rul. 63-252 to provide that contributions to a domestic charity that are solicited for a specific project of a foreign charitable organization are deductible under section 170 of the Code if the domestic charity has reviewed and approved the project as being in furtherance of its own exempt purposes and has control and discretion as to the use of the contributions. This conclusion is reached because the contributions received by the domestic charity are regarded as for the use of the domestic organization and not the foreign organization receiving the grant from the domestic organization.

In Better Business Bureau of Washington, D.C., Inc. v. United States, 326 U.S. 179 (1945), the Supreme Court held that the presence of a single non-exempt purpose, if substantial in nature, will destroy a claim for exemption regardless of the number or importance of truly exempt purposes.

In Church in Boston v. Commissioner, 71 T.C. 102 (1978), the court found that the organization's officers received amounts of money in the form of "grants." These grants carried with them no legal obligation to repay any interest or principal. Petitioner contended, as it had during the administrative proceeding before the IRS, that the grants were made in furtherance of a charitable purpose: to assist the poor who were in need of food, clothing, shelter, and medical attention. However, petitioner was unable to furnish any documented criteria which would demonstrate the selection process of a deserving recipient, the reason for specific amounts given, or the purpose of the grant. The only documentation contained in the administrative record was a list of grants made during one of the three years in question which included the name of the recipient, the amount of the grant, and the "reason" for the grant which was specified as either

unemployment, moving expenses, scholarship, or medical expense. This information was insufficient in determining whether the grants were made in an objective and nondiscriminatory manner and whether the distribution of such grants was made in furtherance of an exempt purpose. The failure to develop criteria for “grant” disbursements or to keep adequate records of each recipient can result in abuse. Accordingly it was found that the organization failed to establish that their disbursements constituted an activity in furtherance of an exempt purpose.

In Western Catholic Church v. Commissioner of Internal Revenue, 73 T.C. 196 (1980), the petitioner’s only activities were some individual counseling and distribution of a few grants to needy individuals, while its primary activity was investment of funds. The directors borrowed money in its name, but used some of it for automobiles and to pay off personal loans. The petitioner’s failure to keep adequate records and its manner of operation made it impossible to trace the money completely, but the court found it clear that money passed back and forth between petitioner and its director and his for-profit businesses. The Court held that petitioner had not shown it was operated exclusively for exempt purposes or that no part of its earnings inured to the benefit of its officer.

Application of Law

You are not described in section 501(c)(3) of the Code because you are not operated exclusively for charitable, religious or educational purposes, where no part of your net earnings inure to the benefit of private shareholders or individuals.

Your Articles of Incorporation contain the appropriate language to show you meet the organizational test. However, you do not meet the requirements of section 1.501(c)(3)-1(a)(1) of the regulations because you do not meet the operational test.

You do not meet the operational test described in section 1.501(c)(3)-1(c)(1) because you have not demonstrated that your assets are used exclusively for exempt purposes. Because of your lack of control and discretion over the funds sent to individuals and organization Z in foreign country Y, you cannot substantiate that your assets are used exclusively for exempt purposes. Therefore, you do not meet the operational test.

As required by Revenue Ruling 56-304, you do not keep adequate records to substantiate that the grants and contributions you make further a 501(c)(3) purpose. The evidence shows you have sent substantial funds in the form of checks made out to a check cashing company in foreign country Y. The cash is then distributed to individuals. You do not track the distributed cash to individuals. You have no records to show who actually received the final distributions or what the funds were used for. Therefore, it is clear that you do not keep adequate records as required by Rev. Rul. 56-304.

You are similar to the organization described in Example 1 of Rev. Rul. 63-252. You have little or no control over who receives the cash in the foreign country Y, or how much they receive. You are, according to your own statement, a fundraising arm in the United States whose purpose is to fund individuals editing ancient texts on behalf of the foreign organization Z in the foreign country of Y. Like Example 1 in Rev. Rul. 63-252, at the time of your formation, it was proposed that you would conduct a fundraising campaign, pay the administrative expenses from the collected funds and remit any balance to the foreign organization. This further shows that you have a lack of discretion and control over the funds you raise. You simply send the funds to organization Z, who distributes it as they wish.

In contradiction to Revenue Ruling 66-79, the funds you raise are not used for the purposes of the domestic organization (you), but rather for the purposes of the foreign organization receiving the grant from the domestic organization (you). Even your name suggests a purpose to assist a specifically named foreign organization. On many occasions you said your purpose is to raise funds and send them to foreign organization Z. In fact, you stated the "American branch (you) of this organization was formed for the purpose of helping to raise funds for this worthy project." You stated you are the "U.S. fundraising arm" and that your only purpose is to collect funds and distribute them to foreign organization Z. You have not met the requirements described in Revenue Ruling 66-79 because you have not shown that you review projects and approve them as being in furtherance of your own exempt purposes. Furthermore, you have not shown that you have control and discretion as to the use of the contributions.

When we asked for board meeting minutes you replied you only conduct fundraising activities and that foreign organization Z makes all of the operational decisions. Although your Bylaws provide information regarding your operational methods and mandate two meetings per year, you have had no board meetings. Your Bylaws do not appear to be an accurate depiction of your operational functions. These facts further show that you do not have proper control and discretion as described in Rev Ruls 63-252 and 66-79, and therefore cannot substantiate that your assets are used exclusively for exempt purposes.

You have submitted copies of cancelled checks written for substantial amounts that were made payable to a check cashing company. You also have written large checks to unidentified individuals in the foreign country of Y. It is unclear who, specifically, cashed these checks, or what the cash was then used for. You have no follow up procedures or documentation to demonstrate your maintenance or control over the funds. You have failed to compile or retain such records. When we asked for financial data, you inadvertently sent us data regarding grants received by the foreign organization. You appear to have difficulty distinguishing between your records and the records of the foreign organization. Again these facts suggest that you do not exercise the proper control and discretion of assets to ensure their appropriate use. Therefore,

you do not meet the operational test as required by section 1.501(c)(3)-1(c)(1) of the Regulations.

Because the end beneficiaries of your grants are individuals and you are not involved in the selection process nor have a method of following up, you have also not proven that your assets are used exclusively for public, and not private purposes as is required by section 1.501(c)(3)-1(d)(1)(ii) of the Regulations.

You have delegated much of your authority, responsibility, and operations to the foreign organization Z. You allow Z to make the determination regarding who is eligible for payments. As in the above cited case of Church in Boston v. Commissioner, your failure to develop criteria for grant disbursements or to keep adequate records for each recipient can result in abuse.

Like the organization in the Better Business Bureau case, you have a substantial non-exempt activity that precludes exemption. Neither is an organization operated exclusively for one or more exempt purposes if its net earnings inure to the benefit of private shareholders or individuals, nor if its activities further private rather than public interests. As large checks continue to be written to both check cashing companies and to other unknown individuals in the foreign country Y, we are unable to determine that private interests aren't being served.

You allow individuals to cash large checks with no substantiating documentation regarding the distributions. As in the case of Western Catholic Church v. Commissioner, because of your failure to keep adequate records and your manner of operation, we are not able to conclude that the money you distribute is spent exclusively for exempt purposes and is not inuring to the benefit private individuals.

Applicant's Position

You stated that you ensure control is maintained over funds sent overseas because you have online access to their bank accounts. You say each rabbi gets paid by the hour for their work and their payment is based upon qualifications and knowledge. You further said checks are written to a check exchange company in foreign country Y because it takes about three weeks for an American check to clear the bank and the exchange rate is not favorable. You stated the money is often needed by the foreign organization Z immediately to fund their ongoing operations and that writing the check to the foreign check casher allows the foreign organization Z to get funds quicker and at a more favorable exchange rate. You asserted that after the checks are cashed by an unspecified individual in foreign country Y, the funds are then deposited in the foreign organization Z's bank account.

You later submitted a statement saying you no longer cash any checks overseas and all money sent to foreign country Y is being wired into a bank account. Therefore, all

money sent is traceable. You also said some of the activities are being conducted in the United States now.

Service's Response to Application Position

Although you have access to foreign organization Z's bank account, you do not have control and discretion over the funds that you send overseas. You send checks to foreign country Y, which are stamped, not hand-written, payable to a foreign check cashing company R. These checks are often for large amounts. You say the cash is then taken to the bank of the foreign organization Z for deposit. You do not have any board meeting minutes or reports regarding the usage of these funds. You did not indicate who, specifically, cashes the checks and how you ensure that the funds are all deposited and used for exempt functions. Also, the fact you have direct access to the foreign organization's bank accounts only accentuates the notion that you and the foreign organization are controlled by the same individuals. You have provided no written documentation to substantiate claims that you have changed the way you disburse funds.

Although you now say you wire money to foreign country Y instead of writing checks, this fact, in and of itself, does not correct any of the issues regarding control and discretion of your funds. Further, conducting some activities in the United States also doesn't resolve your failure of the operational test due to the lack of control and discretion of your funds.

Conclusion

Based on the above facts and law, you do not have adequate control and discretion over the use of the funds you distribute. Without the proper control and discretion, you are unable to ensure the funds distributed to individuals in foreign country Y are used exclusively for exempt purposes and do not inure to the benefit of private individuals. Therefore you do not meet the operational test. Accordingly, you are not exempt under section 501(c)(3) of the Code.

You have the right to file a protest if you believe this determination is incorrect. To protest, you must submit a statement of your views and fully explain your reasoning. You must submit the statement, signed by one of your officers, within 30 days from the date of this letter. We will consider your statement and decide if the information affects our determination. If your statement does not provide a basis to reconsider our determination, we will forward your case to our Appeals Office. You can find more information about the role of the Appeals Office in Publication 892, *Exempt Organization Appeal Procedures for Unagreed Issues*.

An attorney, certified public accountant, or an individual enrolled to practice before the Internal Revenue Service may represent you during the appeal process. If you want

representation during the appeal process, you must file a proper power of attorney, Form 2848, *Power of Attorney and Declaration of Representative*, if you have not already done so. You can find more information about representation in Publication 947, *Practice Before the IRS and Power of Attorney*. All forms and publications mentioned in this letter can be found at www.irs.gov, Forms and Publications.

If you do not file a protest within 30 days, you will not be able to file a suit for declaratory judgment in court because the Internal Revenue Service (IRS) will consider the failure to appeal as a failure to exhaust available administrative remedies. Code section 7428(b)(2) provides, in part, that a declaratory judgment or decree shall not be issued in any proceeding unless the Tax Court, the United States Court of Federal Claims, or the District Court of the United States for the District of Columbia determines that the organization involved has exhausted all of the administrative remedies available to it within the IRS.

If you do not intend to protest this determination, you do not need to take any further action. If we do not hear from you within 30 days, we will issue a final adverse determination letter. That letter will provide information about filing tax returns and other matters.

Please send your protest statement, Form 2848, and any supporting documents to the applicable address:

Mail to:

Internal Revenue Service
EO Determinations
P.O. Box 2508 Room 7-008
Cincinnati, OH 45201

Deliver to:

Internal Revenue Service
EO Determinations
550 Main Street Room 7-008
Cincinnati, OH 45202

You may fax your statement using the fax number shown in the heading of this letter. If you fax your statement, please call the person identified in the heading of this letter to confirm that he or she received your fax.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely,

Lois Lerner
Director, Exempt Organizations

Enclosure: Publication 892